



## Michigan Supreme Court

State Court Administrative Office

### Trial Court Services Division

Michigan Hall of Justice

P.O. Box 30048

Lansing, Michigan 48909

Phone (517) 373-4835

### MEMORANDUM

DATE: January 12, 2006

TO: Probate Judges  
cc: Probate Registers

FROM: Jean A. Mahjoory

RE: MCL 600.871(2) – Rounding Inventory Fee to the Whole Dollar

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Since the enactment of 2005 Public Act 326, I have received several inquiries regarding what is meant by the term “rounded to the whole dollar,” the revision made to MCL 600.871(2). The question that most frequently arises is whether a figure should only be rounded up, or whether the figure should be rounded up or down.

The IRS provides instruction in preparing federal tax returns that rounding off to whole dollars means to “drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar.” The new statutory language does not stipulate that dollar amounts only be rounded up. It is SCAO’s position that rounding to the whole dollar for purposes of inventory fee calculations should include rounding up or down.

If you have any questions regarding inventory fees, please contact Jean Mahjoory at 517-373-3769 or by e-mail at [mahjooryj@courts.mi.gov](mailto:mahjooryj@courts.mi.gov).